



e-Invoice

Guidelines from IRBM

The Inland Revenue Board Malaysia (“IRBM”) has recently uploaded the following guidelines and catalogue in their official website –

- e-Invoice Guideline Version 2.0 (29.09.2023)
- e-Invoice Specific Guideline Version 1.0 (29.09.2023)
- e-Invoice Catalogue (29.09.2023) [<click here>](#)

e-Invoice Guideline Version 2.0 (29.09.2023)

The above Guideline replaces the e-Invoice Guideline (Version 1.0) issued on 21 July 2023 and contains updates such as “persons exempted from issuing e-Invoice” to “e-Invoice validation”, amongst others.

For more details, please refer to the IRBM’s e-Invoice Guideline Version 2.0 [<click here>](#).

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e-Invoice **Specific Guideline Version 1.0** (29.09.2023)

The above Specific Guideline is to provide guidance on the issuance of e-Invoice for the following areas –

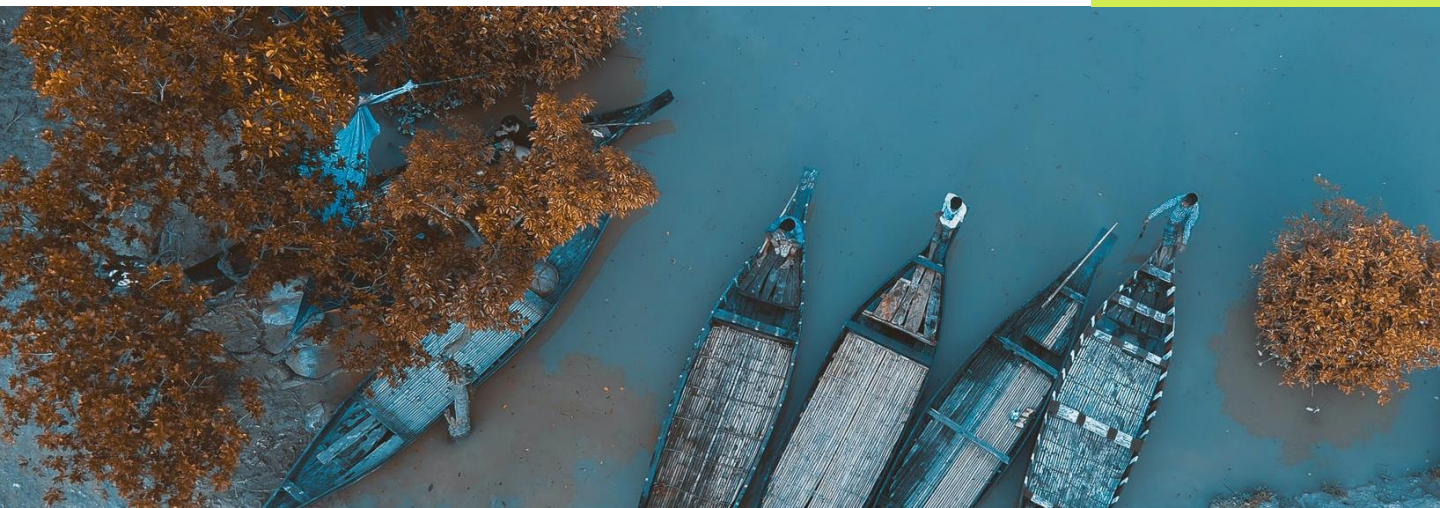
- Transactions with buyers
- Statements/bills on a periodic basis
- Disbursement and reimbursement
- Employment perquisites and benefits
- Certain expenses incurred by employee on behalf of the employer
- Self-billed e-Invoice
- Transactions which involve payments in monetary form to agents, dealers or distributors
- Cross-border transactions
- Profit distribution
- Foreign income
- Currency exchange rate
- API overview
- Cybersecurity

For more details, please refer to the IRBM's e-Invoice Specific Guideline Version 1.0 (29.09.2023) [<click here>](#)

Let us be of assistance to you

Do reach out to our team of tax experts for a discussion on this subject of e-Invoicing which is a mandatory implementation to your business.

Also, should you wish to read our previous publication on **e-Invoicing and its impact on Taxpayers** [<click here>](#)



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